



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RACHEL EUBANKS
STATE TREASURER

Bulletin 5 of 2019
May 13, 2019
MTT Interest Rates

TO: Assessing Officers and County Equalization Directors

FROM: Michigan State Tax Commission

SUBJECT: Interest Rates on Michigan Tax Tribunal Judgments

Public Act 220 of 2012 provides that, after June 30, 2012, the Tax Tribunal interest rate shall be calculated twice a year for the periods of January 1 to June 30 and July 1 to December 31. The interest rate is established as the “adjusted prime rate” plus 1%. The “adjusted prime rate” is the average predominant prime rate quoted by not fewer than 3 commercial banks to large businesses during a preceding six-month period, as determined by the Department of Treasury.

Period	Interest Rate
July 1 – December 31, 2012	4.25%
January 1 – June 30, 2013	4.25%
July 1 – December 31, 2013	4.25%
January 1 – June 30, 2014	4.25%
July 1 – December 31, 2014	4.25%
January 1 – June 30, 2015	4.25%
July 1 – December 31, 2015	4.25%
January 1 – June 30, 2016	4.25%
July 1 – December 31, 2016	4.40%
January 1 – June 30, 2017	4.50%
July 1 – December 31, 2017	4.70%
January 1 – June 30, 2018	5.15%
July 1 – December 31, 2018	5.41%
January 1 – June 30, 2019	5.90%
July 1 – December 31, 2019	6.39%

Prior to July 1, 2012, the average interest rate was calculated annually utilizing the average auction rate of 91-day discount Treasury bills in the prior State fiscal year. Announced interest rates through June 30, 2012 may be found in Bulletin 14 of 2012.



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RACHAEL EUBANKS
STATE TREASURER

Bulletin No. 6 of 2019
May 13, 2019
County Multipliers

TO: Assessors and Equalization Directors

FROM: Michigan State Tax Commission

SUBJECT: County Multipliers

Attached are the 2019 County Multipliers for use with the 2014 cost schedules contained in Volumes I and II of the Assessor's Manual. The 2019 County Multipliers are to be used in the 2019 equalization appraisal studies whose purpose is to set the 2020 base.

Assessors should note that the STC will continue to approve County Multipliers annually but for those assessors using CAMA software, the County Multipliers will automatically be included through the software providers direct connection to the Marshall Swift System. Assessors will not be required to manually input or select their County Multiplier.

Volumes I and II of the Michigan Assessor's Manual can be accessed at:
www.michigan.gov/statetaxcommission

Attachments:

[Commercial and Industrial County Multipliers](#)

[Residential County Multipliers](#)

**STATE OF MICHIGAN
MICHIGAN DEPARTMENT OF TREASURY
STATE TAX COMMISSION**

OFFICIAL ORDER

Whereas, the State Tax Commission at its meeting on May 13, 2019 received a report regarding Seville Township, Gratiot County and

Whereas, the staff report indicated that the Township underwent an AMAR Review in 2014 which indicated: the Township did not have a public inspection policy, the Township was not filing Board of Review minutes with the clerk, the Township was not properly completing Form 4035-a, they did not have documented economic condition factors or land value determinations, did not have land value maps, the true cash value on the roll did not agree with the true cash value on the record cards, and their record card accuracy was 87% and

Whereas, the Township presented a corrective action plan that indicated they would correct the deficiencies noted in the review for the 2016 roll and

Whereas, the Township underwent a follow up review in July of 2016 that indicated most of the deficiencies had not been corrected. The Township responded in December 2016 indicating that the township was undergoing a complete reappraisal and that it would be completed for the 2018 roll and

Whereas, the Township was granted an extension to complete the reappraisal for the 2019 roll due to the assessor's medical issues. The township was required to provide monthly reports on the status of the reappraisal and

Whereas, the Township provided monthly reports for October of 2018 and November of 2018. The Township did not file any further monthly reports and the Township notified the State in February of 2019 that the reappraisal would not be complete for the 2019 roll and

Whereas, in March of 2019, the Township was notified of the recommendation to assume jurisdiction of the assessment roll and the Township responded by requesting an extension to complete the reappraisal and

Whereas, Michigan Compiled Law 211.10f(1) provides that "If a local assessing district does not have an assessment roll that has been certified by a qualified certified assessing officer, or if a certified assessor or a board of review for a local tax collecting unit is not in substantial compliance with the provisions of this act, the state tax commission shall assume jurisdiction over the assessment roll and provide for the preparation of a certified roll. The commission may order the county tax or equalization department to prepare the roll; may provide for the use of state employees to prepare the roll; or may order

the local assessing unit to contract with a commercial appraisal firm to conduct an appraisal of the property in the assessing unit under the supervision of the county tax or equalization department and the commission. The costs of an appraisal and the preparation of the roll by the county tax or equalization department or by the commission shall be paid by the local assessing district as provided by section 10d (Michigan Compiled Law 211.10d). The commission shall consider the quality of the tax maps and appraisal records required by section 10e (Michigan Compiled Law 211.10e) as part of its investigation of the facts before ordering the local assessing unit to contract for an appraisal.”

NOW THEREFORE, in the best interest of equitable property tax administration, the State Tax Commission hereby assumes jurisdiction of the 2019 ad valorem assessment roll of Seville Township Gratiot County.

Further, the Commission orders that Seville Township hire an outside party approved by the Commission to complete the reappraisal for the 2020 assessment roll and to provide monthly reports to the Commission on the status of the reappraisal beginning on June 1, 2019.

Further, the Commission orders that a bill shall be sent to Seville Township Gratiot County, covering the time and expenses incurred by the State Tax Commission for implementation of this order.

The authority for the actions required by this Official Order is found in the General Property Tax Act, as amended by 1986, Public Act 223, being sections 211.1 through 211.157 of the Michigan Compiled Laws.

WITNESS, my hand and seal of the State Tax Commission this 13th day of May, A.D. 2019.



Nick A. Khouri, Chairperson

W. Howard Morris, Member

Leonard Kutschman, Member

I hereby certify that this is a true copy of the Order of the State Tax Commission on file in The State Tax Commission Office as provided in Act 147, P.A. 1960.

David A. Buick, Acting Executive Director

**STATE OF MICHIGAN
MICHIGAN DEPARTMENT OF TREASURY
STATE TAX COMMISSION**

OFFICIAL ORDER

Whereas, the State Tax Commission at its meeting on May 13, 2019 received a report regarding Washington Township, Gratiot County and

Whereas, the staff report indicated that the Township underwent an AMAR Review in 2014 which indicated: the Township did not have a public inspection policy, the Township was not taking minutes of the July or December Board of Review meetings, the Township was not properly completing Form 4035-a, they did not have documented economic condition factors or land value determinations, did not have land value maps, the true cash value on the roll did not agree with the true cash value on the record cards, their record card accuracy was 78%, did not provide building permits, and they had questionable uncapping procedures and

Whereas, the Township presented a corrective action plan that indicated they would correct the deficiencies noted in the review for the 2017 roll and

Whereas, the Township underwent a follow up review in July of 2017 that indicated most of the deficiencies had not been corrected and

Whereas, at their meeting in December of 2017, the State Tax Commission assumed jurisdiction of the 2017 assessment roll of Washington Township and ordered a reappraisal to be completed for the 2019 roll and

Whereas, in February of 2019, the Township notified the State that the planned complete reappraisal would not be complete for the 2019 roll and

Whereas, in March of 2019, the Township was notified of the recommendation to assume jurisdiction of the assessment roll and the Township responded to the recommendation by requesting an extension to complete the reappraisal in 2019 for the 2020 assessment roll and

Whereas, Michigan Compiled Law 211.10f(1) provides that "If a local assessing district does not have an assessment roll that has been certified by a qualified certified assessing officer, or if a certified assessor or a board of review for a local tax collecting unit is not in substantial compliance with the provisions of this act, the state tax commission shall assume jurisdiction over the assessment roll and provide for the preparation of a certified roll. The commission may order the county tax or equalization department to prepare the roll; may provide for the use of state employees to prepare the roll; or may order the local assessing unit to contract with a commercial appraisal firm to conduct

an appraisal of the property in the assessing unit under the supervision of the county tax or equalization department and the commission. The costs of an appraisal and the preparation of the roll by the county tax or equalization department or by the commission shall be paid by the local assessing district as provided by section 10d (Michigan Compiled Law 211.10d). The commission shall consider the quality of the tax maps and appraisal records required by section 10e (Michigan Compiled Law 211.10e) as part of its investigation of the facts before ordering the local assessing unit to contract for an appraisal.”

NOW THEREFORE, in the best interest of equitable property tax administration, the State Tax Commission hereby assumes jurisdiction of the 2019 ad valorem assessment roll of Washington Township Gratiot County.

Further, the Commission orders that Washington Township hire an outside party approved by the Commission to complete the reappraisal for the 2020 assessment roll and to provide monthly reports to the Commission on the status of the reappraisal beginning on June 1, 2019.

Further, the Commission orders that a bill shall be sent to Washington Township Gratiot County, covering the time and expenses incurred by the State Tax Commission for implementation of this order.

The authority for the actions required by this Official Order is found in the General Property Tax Act, as amended by 1986, Public Act 223, being sections 211.1 through 211.157 of the Michigan Compiled Laws.

WITNESS, my hand and seal of the State Tax Commission this 13th day of May, A.D. 2019.



Nick A. Khouri, Chairperson

W. Howard Morris, Member

Leonard Kutschman, Member

I hereby certify that this is a true copy of the Order of the State Tax Commission on file in The State Tax Commission Office as provided In Act 147, P.A. 1960.

David A. Buick, Acting Executive Director

**STATE OF MICHIGAN
MICHIGAN DEPARTMENT OF TREASURY
STATE TAX COMMISSION**

OFFICIAL ORDER

Whereas, the State Tax Commission at its meeting on May 13, 2019 received a report regarding Allis Township, Presque Isle County and

Whereas, the staff report indicated that the Township underwent an AMAR Review in 2014 which indicated: the township did not have documented economic condition factors or land value determinations, did not have proper land value maps, more than 1% of parcels were on override, had a 75% accuracy rating, and were not properly including new construction and

Whereas, the Township presented a corrective action plan that stated they would correct the deficiencies noted in the review for the 2016 roll and

Whereas, the Township underwent a follow up review in June of 2016 that indicated that most of the deficiencies had been corrected, however the ECF portion of the review failed and

Whereas, in October of 2016 a letter was sent to the Township that a follow up review would be conducted in 2017 and the Township underwent a follow up review in June of 2017 that indicated that the assessor provided an independent ECF study and

Whereas, the Township underwent a full AMAR review in January of 2019 which indicated the assessor relied upon the County Equalization Department's ECF and land value studies and did not perform independent studies and the December Board of Review took action after the adjournment of the December Board of Review and

Whereas, the Township was provided notice of a recommendation to assume jurisdiction and provided 21 days to provide a response for consideration by the State Tax Commission and the Township provided a response that stated the assessor used the same methods that had previously passed the AMAR review and

Whereas staff review indicated that in the instances that the Township passed the ECF portion of the review there was an independent study and the Township did not rely on the County Equalization study and

Whereas, Michigan Compiled Law 211.10f(1) provides that "If a local assessing district does not have an assessment roll that has been certified by a qualified certified assessing officer, or if a certified assessor or a board of review

for a local tax collecting unit is not in substantial compliance with the provisions of this act, the state tax commission shall assume jurisdiction over the assessment roll and provide for the preparation of a certified roll. The commission may order the county tax or equalization department to prepare the roll; may provide for the use of state employees to prepare the roll; or may order the local assessing unit to contract with a commercial appraisal firm to conduct an appraisal of the property in the assessing unit under the supervision of the county tax or equalization department and the commission. The costs of an appraisal and the preparation of the roll by the county tax or equalization department or by the commission shall be paid by the local assessing district as provided by section 10d (Michigan Compiled Law 211.10d). The commission shall consider the quality of the tax maps and appraisal records required by section 10e (Michigan Compiled Law 211.10e) as part of its investigation of the facts before ordering the local assessing unit to contract for an appraisal.”

NOW THEREFORE, in the best interest of equitable property tax administration, the State Tax Commission hereby assumes jurisdiction of the 2019 ad valorem assessment roll of Allis Township Presque Isle County.

Further, the Commission orders that Allis Township hire an outside party approved by the Commission to fix the deficiencies noted in the roll and to complete that work for the 2020 assessment roll.

The authority for the actions required by this Official Order is found in the General Property Tax Act, as amended by 1986, Public Act 223, being sections 211.1 through 211.157 of the Michigan Compiled Laws.

WITNESS, my hand and seal of the State Tax Commission this 13th day of May, A.D. 2019.



Nick A. Khouri, Chairperson

W. Howard Morris, Member

Leonard Kutschman, Member

I hereby certify that this is a true copy of the Order of the State Tax Commission on file in The State Tax Commission Office as provided In Act 147, P.A. 1960.

David A. Buick, Acting Executive Director

**STATE OF MICHIGAN
MICHIGAN DEPARTMENT OF TREASURY
STATE TAX COMMISSION**

OFFICIAL ORDER

Whereas, the State Tax Commission at its meeting on May 13, 2019 received a report regarding Metz Township, Presque Isle County and

Whereas, the staff report indicated that the Township underwent an AMAR Review in 2014 which indicated: the township did not have a policy regarding public inspection of records, the township was not properly completing Form 4035-a, they did not have documented economic condition factors or land value determinations, and did not have proper land value maps and

Whereas, the Township presented a corrective action plan that indicated they would correct the deficiencies noted in the review for the 2015 roll and

Whereas, the Township underwent a follow up review in August of 2015 that indicated the deficiencies had been corrected and

Whereas, the Township underwent a full AMAR review in January of 2019 which indicated the assessor relied upon the County Equalization Department's ECF study and did not perform an independent study, and that the assessor relied upon the County Equalization Department's land value study and did not perform independent land value determinations and

Whereas, the Township was provided notice of a recommendation to assume jurisdiction and provided 21 days to provide a response for consideration by the State Tax Commission and

Whereas, the Township provided documents to show corrections to the 2018 AMAR audit. The documents included sale summary reports printed from the BS&A system along with sales listings. These documents did not provide any ECF analysis or conclusions. The documents did not provide any land value analysis or conclusions and

Whereas, Michigan Compiled Law 211.10f(1) provides that "If a local assessing district does not have an assessment roll that has been certified by a qualified certified assessing officer, or if a certified assessor or a board of review for a local tax collecting unit is not in substantial compliance with the provisions of this act, the state tax commission shall assume jurisdiction over the assessment roll and provide for the preparation of a certified roll. The commission may order the county tax or equalization department to prepare the roll; may provide for the use of state employees to prepare the roll; or may order the local assessing unit to contract with a commercial appraisal firm to conduct

an appraisal of the property in the assessing unit under the supervision of the county tax or equalization department and the commission. The costs of an appraisal and the preparation of the roll by the county tax or equalization department or by the commission shall be paid by the local assessing district as provided by section 10d (Michigan Compiled Law 211.10d). The commission shall consider the quality of the tax maps and appraisal records required by section 10e (Michigan Compiled Law 211.10e) as part of its investigation of the facts before ordering the local assessing unit to contract for an appraisal.”

NOW THEREFORE, in the best interest of equitable property tax administration, the State Tax Commission hereby assumes jurisdiction of the 2019 ad valorem assessment roll of Metz Township Presque Isle County.

Further, the Commission orders that Metz Township hire an outside party approved by the Commission to fix the deficiencies noted in the roll and to complete that work for the 2020 assessment roll.

The authority for the actions required by this Official Order is found in the General Property Tax Act, as amended by 1986, Public Act 223, being sections 211.1 through 211.157 of the Michigan Compiled Laws.

WITNESS, my hand and seal of the State Tax Commission this 13th day of May, A.D. 2019.



Nick A. Khouri, Chairperson

W. Howard Morris, Member

Leonard Kutschman, Member

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David A. Buick, Acting Executive Director

**STATE OF MICHIGAN
MICHIGAN DEPARTMENT OF TREASURY
STATE TAX COMMISSION**

OFFICIAL ORDER

Whereas, the State Tax Commission at its meeting on May 13, 2019 received a report regarding the City of Onaway, Presque Isle County and

Whereas, the staff report indicated that the City underwent an AMAR Review in 2014 which indicated: the city did not have documented economic condition factors or land value determinations, did not have proper land value maps, and more than 1% of parcels were on override and

Whereas, the City presented a corrective action plan that stated they would correct the deficiencies noted in the review for the 2015 roll and

Whereas, the City underwent a follow up review in August of 2015 that indicated that most of the deficiencies had been corrected, however minimal land analysis was provided and

Whereas, in October of 2015 a letter was sent to the City requesting an explanation as to why these items were not corrected and a response was received from the City indicating all items would be corrected for the 2016 roll and

Whereas, the City underwent a full AMAR review in January of 2019 which indicated the assessor relied upon the County Equalization Department's ECF study and did not perform an independent study, and that the assessor relied upon the County Equalization Department's land value study and did not perform independent land value determinations and

Whereas, the City was provided notice of a recommendation to assume jurisdiction and provided 21 days to provide a response for consideration by the State Tax Commission and the City provided a response that stated the assessor used the same methods that had previously passed the AMAR review and

Whereas staff review indicated that in the instances that the City passed the ECF portion of the review there was an independent study and the City did not rely on the County Equalization study and

Whereas, Michigan Compiled Law 211.10f(1) provides that "If a local assessing district does not have an assessment roll that has been certified by a qualified certified assessing officer, or if a certified assessor or a board of review for a local tax collecting unit is not in substantial compliance with the provisions of this act, the state tax commission shall assume jurisdiction over the

assessment roll and provide for the preparation of a certified roll. The commission may order the county tax or equalization department to prepare the roll; may provide for the use of state employees to prepare the roll; or may order the local assessing unit to contract with a commercial appraisal firm to conduct an appraisal of the property in the assessing unit under the supervision of the county tax or equalization department and the commission. The costs of an appraisal and the preparation of the roll by the county tax or equalization department or by the commission shall be paid by the local assessing district as provided by section 10d (Michigan Compiled Law 211.10d). The commission shall consider the quality of the tax maps and appraisal records required by section 10e (Michigan Compiled Law 211.10e) as part of its investigation of the facts before ordering the local assessing unit to contract for an appraisal.”

NOW THEREFORE, in the best interest of equitable property tax administration, the State Tax Commission hereby assumes jurisdiction of the 2019 ad valorem assessment roll of the City of Onaway Presque Isle County.

Further, the Commission orders that the City of Onaway hire an outside party approved by the Commission to fix the deficiencies noted in the roll and to complete that work for the 2020 assessment roll.

The authority for the actions required by this Official Order is found in the General Property Tax Act, as amended by 1986, Public Act 223, being sections 211.1 through 211.157 of the Michigan Compiled Laws.

WITNESS, my hand and seal of the State Tax Commission this 13th day of May, A.D. 2019.



Nick A. Khouri, Chairperson

W. Howard Morris, Member

Leonard Kutschman, Member

I hereby certify that this is a true copy of the Order of the State Tax Commission on file in The State Tax Commission Office as provided In Act 147, P.A. 1960.

David A. Buick, Acting Executive Director

**STATE OF MICHIGAN
MICHIGAN DEPARTMENT OF TREASURY
STATE TAX COMMISSION**

OFFICIAL ORDER

Whereas, the State Tax Commission at its meeting on May 13, 2019 received a report regarding Pulawski Township, Presque Isle County and

Whereas, the staff report indicated that the Township underwent an AMAR Review in 2014 which indicated: the township did not have a policy regarding public inspection of records, they did not have documented economic condition factors or land value determinations, and did not have proper land value maps and

Whereas, the Township presented a corrective action plan that indicated they would correct the deficiencies noted in the review for the 2015 roll and

Whereas, the Township underwent a follow up review in August of 2015 that indicated that most of the deficiencies had been corrected and

Whereas, the Township underwent a full AMAR review in January of 2019 which indicated the assessor relied upon the County Equalization Department's ECF study and did not perform an independent study, and that the assessor relied upon the County Equalization Department's land value study and did not perform independent land value determinations and

Whereas, the Township was provided notice of a recommendation to assume jurisdiction and provided 21 days to provide a response for consideration by the State Tax Commission and

Whereas, the Township provided documents to show corrections to the 2018 AMAR audit. The documents included sale summary reports printed from the BS&A system along with sales listings. These documents did not provide any ECF analysis or conclusions. The documents did not provide any land value analysis or conclusions and

Whereas, Michigan Compiled Law 211.10f(1) provides that "If a local assessing district does not have an assessment roll that has been certified by a qualified certified assessing officer, or if a certified assessor or a board of review for a local tax collecting unit is not in substantial compliance with the provisions of this act, the state tax commission shall assume jurisdiction over the assessment roll and provide for the preparation of a certified roll. The commission may order the county tax or equalization department to prepare the roll; may provide for the use of state employees to prepare the roll; or may order the local assessing unit to contract with a commercial appraisal firm to conduct

an appraisal of the property in the assessing unit under the supervision of the county tax or equalization department and the commission. The costs of an appraisal and the preparation of the roll by the county tax or equalization department or by the commission shall be paid by the local assessing district as provided by section 10d (Michigan Compiled Law 211.10d). The commission shall consider the quality of the tax maps and appraisal records required by section 10e (Michigan Compiled Law 211.10e) as part of its investigation of the facts before ordering the local assessing unit to contract for an appraisal.”

NOW THEREFORE, in the best interest of equitable property tax administration, the State Tax Commission hereby assumes jurisdiction of the 2019 ad valorem assessment roll of Pulawski Township Presque Isle County.

Further, the Commission orders that Pulawski Township hire an outside party approved by the Commission to fix the deficiencies noted in the roll and to complete that work for the 2020 assessment roll.

The authority for the actions required by this Official Order is found in the General Property Tax Act, as amended by 1986, Public Act 223, being sections 211.1 through 211.157 of the Michigan Compiled Laws.

WITNESS, my hand and seal of the State Tax Commission this 13th day of May, A.D. 2019.



Nick A. Khouri, Chairperson

W. Howard Morris, Member

Leonard Kutschman, Member

I hereby certify that this is a true copy of the
Order of the State Tax Commission on file in
The State Tax Commission Office as provided
In Act 147, P.A. 1960.

David A. Buick, Acting Executive Director

**STATE OF MICHIGAN
MICHIGAN DEPARTMENT OF TREASURY
STATE TAX COMMISSION**

IN THE MATTER OF:

Docket 19-003156

**State Tax Commission,
Petitioner,
v**

Agency No. Mark Maki

**Mark Maki,
Respondent.**

OFFICIAL ORDER

A properly noticed hearing was scheduled to commence on July 24, 2019 before Administrative Law Judge (ALJ) C. Adam Purnell.

The parties reached an agreement to resolve this matter without a hearing, with the terms of the agreement as set forth in the parties signed Stipulation and Dismissal Without Prejudice filed with the Michigan Office of Administrative Hearings and Rules (MOAHR).

ORDER

Upon review of the Stipulation and Dismissal Without Prejudice it is Ordered that:

1. The Stipulation and Dismissal Without Prejudice is adopted by reference and made a part of this Official Order.
2. Mark Maki shall fully participate in and successfully complete the Michigan Certified Assessing Officer (MCAO) program, which includes timely submission of all assignments, attending all classroom sessions and passing the exams. The MCAO program will begin in June 2019 and will be provided free of charge by the State Tax Commission.
3. Once Mark Maki begins his participation in the MCAO program, the classroom policies apply. Any absence or extension needed must comply with the applicable policies of the program. If Mark Maki fails to fully participate in and successfully complete the MCAO program, subject to any absence permitted by the classroom policies, Mark Maki will immediately surrender his assessor's certificate to the State Tax Commission.
4. Effective July 31, 2019, Mark Maki will resign or retire from all local units of government and cease acting as an assessor, with the exception of (1)

Chassell Township, Houghton County, and the (2) City of Munising, Alger County. Mark Maki may continue acting as the assessor of record for the two units identified herein.

5. Mark Maki will not seek out any additional local units or act as an assessor of record except for the local units identified within this agreement. In the event Mark Maki ceases working for one or more of the identified and agreed to local units, Mark Maki will seek and obtain prior approval of the State Tax Commission prior to working as an assessor for the new local unit of government.
6. If Mark Maki fails to comply with the terms of this agreement, Mark Maki agrees and will immediately surrender his assessor's certificate to the State Tax Commission.
7. If all of the above terms and conditions are satisfied in full through December 31, 2021, the restrictions on Mark Maki's practice as an assessor stated herein will terminate as of January 1, 2022.

The authority for the actions required by this Official Order is found Section 10d of Act 206 of the Public Acts of 1893, as amended, being Michigan Compiled Law 211.10d and Executive Order 2009-51.

WITNESS, my hand and seal of the State Tax Commission this 13th day of May A.D., 2019.



Nick A. Khouri, Chairperson

W. Howard Morris, Member

Leonard D. Kutschman, Member

I hereby certify that this is a true copy of the Order of the State Tax Commission on file in the State Tax Commission Office as provided in Act 147, P.A. 1960

David A. Buick, Executive Director

STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
MICHIGAN OFFICE OF ADMINISTRATIVE HEARINGS AND RULES

STATE TAX COMMISSION,

Docket No. 19-003156

Petitioner,

v

MARK MAKI,

Respondent.

James A. Ziehmer (P75377)
Assistant Attorney General
Revenue and Tax Division
Attorney for Petitioner
PO Box 30754
Lansing, Michigan 48909
(517) 335-7584

Mark Maki
Respondent
Assessor
370 Karen Road
Marquette, MI 49855

STIPULATION AND DISMISSAL WITHOUT PREJUDICE

This matter has been brought regarding allegations of improper assessment administration practices by Mark Maki including, misfeasance, malfeasance, and/or nonfeasance of duty in violation of State Tax Commission General Rule 209.155.

The parties have reached an agreement to resolve this matter without a hearing on the following terms:

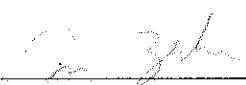
1. Mark Maki shall fully participate in and successfully complete the Michigan Certified Assessing Officer (MCAO) program, which includes timely submission of all assignments, attending all classroom sessions and passing the exams. The MCAO program will begin in June 2019 and will be provided free of charge by the State Tax Commission.
2. Once Mark Maki begins his participation in the MCAO program, the classroom policies apply. Any absence or extension needed must comply with the applicable policies of the program. If Mark Maki fails

to fully participate in and successfully complete the MCAO program, subject to any absence permitted by the classroom policies, Mark Maki will immediately surrender his assessor's certificate to the State Tax Commission.


3. Effective July 31, 2019, Mark Maki will resign or retire from all local units of government and cease acting as an assessor, with the exception of (1) Chassell Township, Houghton County, and the (2) City of Munising, Alger County. Mark Maki may continue acting as the assessor of record for the two units identified herein.
4. Mark Maki will not seek out any additional local units or act as an assessor of record until he successfully completes the MCAO program identified above. In the event Mark Maki ceases working for one or more of the identified and agreed to local units prior to completing the MCAO program, Mark Maki will seek and obtain prior approval of the State Tax Commission prior to working as an assessor for the new local unit of government.
5. If Mark Maki fails to comply with the terms of this agreement, Mark Maki agrees and will immediately surrender his assessor's certificate to the State Tax Commission.
6. The matter is dismissed, without prejudice, subject to the State Tax Commission's express right to take any further action if Mark Maki fails to comply with the above terms.
7. This stipulation is subject to review and final Order by the Commission.

Respectfully submitted:

Dated: 4/28/19


James A. Ziehmer (P75377)
Attorney for Petitioner
State Tax Commission

Dated: 04-24-19


David Buick
Executive Director
State Tax Commission

Dated: 4-23-2019

Mark Maki

Mark Maki
Respondent

DRAFT

**STATE OF MICHIGAN
MICHIGAN DEPARTMENT OF TREASURY
STATE TAX COMMISSION**

IN THE MATTER OF:

Docket 19-009219

**State Tax Commission,
Petitioner,
v**

Agency No. Kimberly Bruner

**Kimberly Bruner
Respondent.**

OFFICIAL ORDER

A properly noticed hearing was scheduled to commence on May 23, 2019 before Administrative Law Judge (ALJ) Stephen Goldstein.

The parties reached an agreement to resolve this matter without a hearing, with the terms of the agreement as set forth in the parties signed Stipulation and Dismissal Without Prejudice filed with the Michigan Office of Administrative Hearings and Rules (MOAHR).

ORDER

Upon review of the Stipulation and Dismissal Without Prejudice it is Ordered that:

1. The Stipulation and Dismissal Without Prejudice is adopted by reference and made a part of this Official Order.
2. Kimberly Bruner shall fully participate in and successfully complete the MAAO Self-Paced Land Value Determinations and ECF class, which includes timely submission of all assignments, attending all classroom sessions and passing the exam. The class will begin in June 2019 and will be provided free of charge by the State Tax Commission.
3. Kimberly Bruner will fully participate in additional training provided by State Tax Commission staff regarding land value adjustments in order to properly document and/or remove all land adjustments without reason contained in her local unit databases
4. If Kimberly Bruner fails to comply with the terms of this agreement, Kimberly Bruner agrees and will immediately surrender her assessor's certificate to the State Tax Commission.

The authority for the actions required by this Official Order is found Section 10d of Act 206 of the Public Acts of 1893, as amended, being Michigan Compiled Law 211.10d and Executive Order 2009-51.

WITNESS, my hand and seal of the State Tax Commission this 13th day of May A.D., 2019.



Nick A. Khouri, Chairperson

W. Howard Morris, Member

Leonard D. Kutschman, Member

I hereby certify that this is a true copy of the Order of the State Tax Commission on file in the State Tax Commission Office as provided in Act 147, P.A. 1960

David A. Buick, Executive Director

DRAFT

STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
MICHIGAN OFFICE OF ADMINISTRATIVE HEARINGS AND RULES

STATE TAX COMMISSION,

Docket No. 19-009219

Petitioner,

v

KIMBERLY BRUNER,

Respondent.

James A. Ziehlmer (P75377)
Assistant Attorney General
Revenue and Tax Division
Attorney for Petitioner
PO Box 30754
Lansing, Michigan 48909
(517) 335-7584

Kimberly Bruner
Respondent
Assessor
2780 Dutcher
Gladwin, MI 48624

STIPULATION AND DISMISSAL WITHOUT PREJUDICE

This matter has been brought regarding allegations of improper assessment administration practices by Kim Bruner including, misfeasance, malfeasance, and/or nonfeasance of duty in violation of State Tax Commission General Rule 209.155. The parties have reached an agreement to resolve this matter without a hearing on the following terms:


1. Kim Bruner shall fully participate in and successfully complete the MAAO Self-Paced Land Value Determinations and ECF class, which includes timely submission of all assignments, attending all classroom sessions and passing the exam. The class will begin in June 2019 and will be provided free of charge by the State Tax Commission.
2. Kim Bruner will fully participate in additional training provided by State Tax Commission staff regarding land value adjustments in order to properly document and/or remove all land adjustments without

reason contained in her local unit databases


3. If Kim Bruner fails to comply with the terms of this agreement, Kim Bruner agrees and will immediately surrender her assessor's certificate to the State Tax Commission.
4. The matter is dismissed, without prejudice, subject to the State Tax Commission's express right to take any further action if Kim Bruner fails to comply with the above terms.
5. This stipulation is subject to review and final Order by the Commission.

Respectfully submitted:

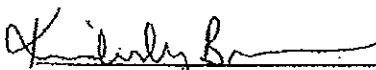
Dated: 5/1/19


James A. Ziehmer (P75377)
Attorney for Petitioner
State Tax Commission

Dated: 05-01-19


David Buick
Executive Director
State Tax Commission

Dated: MAY 1, 2019


Kim Bruner
Respondent